

IDAHO BROADBAND EQUIPMENT
INVESTMENT CREDIT

2002

For calendar year 2002, or fiscal year beginning	Month	Day	Year	02	ending	Month	Day	Year
Name(s) as shown on return								Social Security Number or EIN

CREDIT AVAILABLE SUBJECT TO LIMITATION

1. Amount of qualified investments in broadband equipment acquired during the tax year and approved by the Idaho Public Utilities Commission (PUC). <i>Attach a complete list and approval from the Idaho PUC.</i>	1	
2. Credit earned. Multiply line 1 by 3%.	2	
3. Pass-through share of credit from a partnership, S corporation, estate or trust	3	
4. Credit received through unitary sharing. <i>Attach a schedule.</i>	4	
5. Credit received by transfer. <i>Attach Idaho Statement of Credit Transfer, Form 70.</i>	5	
6. Carryover of broadband equipment investment credit from prior years. Enter amount from line 24.	6	
7. Credit distributed to partners, shareholders or beneficiaries	7	
8. Credit shared with unitary affiliates	8	
9. Credit transferred to another taxpayer	9	
10. Total credit available subject to limitations. Add lines 2 through 6 and subtract lines 7 through 9.	10	

CREDIT LIMITATIONS

11. Enter the Idaho income tax from your tax return.	11	
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CREDITS CLAIMED ON CURRENT YEAR TAX RETURN If you are claiming the credit for qualifying new employees, complete lines 12 through 16 and skip lines 17 through 20. If you are NOT claiming the credit for qualifying new employees, skip lines 12 through 16 and complete lines 17 through 20.

Complete this section if you are claiming the credit for qualifying new employees.

12. Limitation of tax. Multiply line 11 by 45%.	12	
13. a. Credit for contributions to Idaho educational entities	13a	
b. Investment tax credit	13b	
c. Credit for contributions to Idaho youth and rehabilitation facilities	13c	
d. Credit for production equipment using post-consumer waste	13d	
e. Natural resources conservation credit	13e	
f. Promoter-sponsored event credit	13f	
g. Credit for qualifying new employees	13g	
h. Credit for Idaho research activities.	13h	
i. Add lines 13a through 13h.	13i	
14. Tax available after allowance of other credits. Subtract line 13i from line 12.	14	
15. Credit allowable subject to limitation of tax. Enter the smaller of: a. the amount from line 10 or b. \$750,000	15	
16. Total credit allowed on current year tax return. Enter the smaller of line 14 or line 15.	16	

Complete this section if you are NOT claiming the credit for qualifying new employees.

17. a. Credit for tax paid to other states	17a	
b. Credit for contributions to Idaho educational entities	17b	
c. Investment tax credit	17c	
d. Credit for contributions to Idaho youth and rehabilitation facilities	17d	
e. Credit for production equipment using post-consumer waste	17e	
f. Natural resources conservation credit	17f	
g. Promoter-sponsored event credit	17g	
h. Credit for Idaho research activities	17h	
i. Add lines 17a through 17h.	17i	
18. Net income tax after allowance of other credits. Subtract line 17i from line 11.	18	
19. Credit allowable subject to limitation of tax. Enter the smaller of:		
a. the amount from line 10 or		
b. \$750,000	19	
20. Total credit allowed on current year tax return. Enter the smaller of line 18 or line 19.	20	

CREDIT CARRYOVER TO 2002

21. Total credit available subject to limitations for tax year 2001 (2001 Form 68, line 9).	21	
22. Credit allowed/used in tax year 2001 (2001 Form 68, line 23).	22	
23. Credit recaptured in 2002.	23	
24. Carryover to 2002. Subtract lines 22 and 23 from line 21. Carry to line 6.	24	